EXHIBIT A		A	В	С	D	E	F	G	Н	1	.J	K
Separation Sep	1					EXHIBIT	Α					
Second Projects FY 2011/12 Annual Report FY 2011/12 FY 20	_											
4												
Second Fee Wastewater Water Storm Drain Streets Regional Transp Police Fire Parks & Rec General Facilities Art Total Revenue 155,818.16 110,884.95 75,026.85 378,161.63 148,993.51 103,350.60 67,374.69 30,787.23 5518,871.23 571,599.27			F † 2011/12 Annual Report									
Fee: Wastewater Wastewater Wastewater Wastewater Wastewater Trophogram Streets Regional Transp Police Fire Parks Rec General Facilities Art Fire Fire Farks Rec General Facilities Art Fire Fire Farks Rec General Facilities Art												
8 Fee Amount 7/1/11 - 1/231/11 (1)		Fee:	Wastewater	Water	Storm Drain	Streets	Regional Transp	Police	Fire	Parks & Rec	General Facilities	Art in PP
9 Fee Amount 71/11 - 12/31/11 (1)		Fund #:	173	182	175	332	338	1215	1216	1217	1218	1214
To Fee Amount 1/1/12 - 6/30/12 (1)		= 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,							0.145			
11	_		-,	,	,		,	,			-,	2%
12		Fee Amount 1/1/12 - 6/30/12 (1)	6,140	5,721	20,924	16,277	2,987	2,249	2,198	31,599	9,084	2%
13		Fund Balance - Beginning of Year	2 101 645 79	1 073 852 29	2 229 571 52	33 435 45	443 242 88	398 988 64	(1 255 910 94)	622 645 46	(55 397 10)	167,345.23
15 Investment Revenues 9,400.12 (543.76) 466.38 249.43 1,017.36 1,377.49 (63.62) 1,888.09 410.24 16 Impact Mitigation Fees 146,418.04 111,428.71 74,560.47 377,912.20 147,976.15 101,973.11 67,438.31 26,899.14 56,499.92 17 Other Revenue 155,818.16 110,884.95 75,026.85 378,161.63 148,993.51 103,350.60 67,374.69 30,787.23 56,910.16 20 21 22 Expenditures: 22 Expenditures: 23 Capital Projects (7,903.29) (29,973.67) (1,565,335.56) (80,979.86) (195,780.49) (23,782.04) (20,475.00) (134,561.46) (73,106.33) 26 27 28 Other Sources (Uses): 29 Operating Transfers In 30 Operating Transfers Out (1,571,979.98) (26,378.29) (26,378.29) (478,000.00) (478,000.00) (33 33 34 34 34 34 34 3		r and Balance Beginning of real	2,101,010110	.,0.0,002.20	2,220,011102	33, 133, 13	1.10,2.12.00	000,000.01	(1,200,010.01)	022,010110	(00,001110)	101,010.20
Impact Mitigation Fees												
17 Other Revenue			,						. ,			766.32
18	_		146,418.04	111,428.71	74,560.47	377,912.20	147,976.15	101,973.11	67,438.31	28,899.14	56,499.92	15,678.48
Total Revenue		Other Revenue										
20 21 22 22 23 24 24 25 25 26 26 27 26 27 27 28 27 28 28 28 29 29 29 29 29		Total Payenue	155 818 16	110 884 95	75 026 85	378 161 63	1/8 003 51	103 350 60	67 37/ 60	30 787 23	56 010 16	16.444.80
22 Expenditures:		Total Nevenue	133,010.10	110,004.33	73,020.03	370,101.03	140,990.51	103,330.00	07,374.03	30,707.23	30,310.10	10,444.00
Capital Projects Capital Project Capital Pro												
24 25 Total Expenditures	22	Expenditures:										
Total Expenditures (7,903.29) (29,973.67) (1,565,335.56) (80,979.86) (195,780.49) (23,782.04) (20,475.00) (134,561.46) (73,106.33)		Capital Projects	(7,903.29)	(29,973.67)	(1,565,335.56)	(80,979.86)	(195,780.49)	(23,782.04)	(20,475.00)	(134,561.46)	(73,106.33)	(1,364.80)
26 27 28 Other Sources (Uses): 29 Operating Transfers In 29 Operating Transfers Out (1,571,979.98) (26,378.29) (478,000.00) 31	24		(=	(22.272.27)	// >	(00.000.00)	(407 700 40)	(00 -00 0 1)	(00 (== 00)	(10.1.00.1.10)	(=0.400.00)	(1.551.55)
27 28 Other Sources (Uses): 29 Operating Transfers In 30 Operating Transfers Out (1,571,979.98) (26,378.29) (478,000.00) 31		l otal Expenditures	(7,903.29)	(29,973.67)	(1,565,335.56)	(80,979.86)	(195,780.49)	(23,782.04)	(20,475.00)	(134,561.46)	(73,106.33)	(1,364.80)
28 Other Sources (Uses):												
29 Operating Transfers In		Other Sources (Uses):										
31												
Total Other Sources (Uses) (1,571,979.98) 0.00 0.00 (26,378.29) 0.00 (478,000.00) 0.00 0.		Operating Transfers Out	(1,571,979.98)			(26,378.29)		(478,000.00)				
33 34 34 35 Total Fund Balance - End of Year \$677,580.68 \$1,154,763.57 \$739,262.81 \$304,238.93 396,455.90 \$557.20 \$(\$1,209,011.25) \$518,871.23 \$(\$71,593.27) \$18 \$36 Change in Receivables/Payables (2) \$(17,249.51) \$74.29 \$2,995.06 \$37 Interfund Loans \$(1,157,973.84) \$(55,000.00) \$1,209,024.89 \$55,000.00 \$38 Cash Balance - End of Year \$660,331.17 \$(2,635.98) \$687,257.87 \$304,238.93 \$396,455.90 \$557.20 \$13.64 \$518,871.23 \$(\$16,593.27) \$18 \$304,238.93 \$396,455.90 \$557.20 \$13.64 \$518,871.23 \$(\$16,593.27) \$18 \$304,238.93 \$396,455.90 \$39												
34 34 35 Total Fund Balance - End of Year \$677,580.68 \$1,154,763.57 \$739,262.81 \$304,238.93 396,455.90 \$557.20 \$(\$1,209,011.25) \$518,871.23 \$(\$71,593.27) \$18 36 Change in Receivables/Payables (2) (17,249.51) 574.29 2,995.06 2,995.06 1,209,024.89 55,000.00 55,000.00 55,000.00 30 1,209,024.89 55,000.00 55,000.00 55,000.00 30 304,238.93 \$396,455.90 \$557.20 \$13.64 \$518,871.23 (\$16,593.27) \$18		Total Other Sources (Uses)	(1,571,979.98)	0.00	0.00	(26,378.29)	0.00	(478,000.00)	0.00	0.00	0.00	0.00
35 Total Fund Balance - End of Year \$677,580.68 \$ 1,154,763.57 \$739,262.81 \$304,238.93 396,455.90 \$557.20 (\$1,209,011.25) \$518,871.23 (\$71,593.27) \$18,200.00 36 Change in Receivables/Payables (2) (17,249.51) 574.29 2,995.06 2,995.06 1,209,024.89 55,000.00 55,000.00 55,000.00 1,209,024.89 55,000.00 55,000.00 55,000.00 1,209,024.89 55,000.00 1,209,024.89 55,000.00 1,209,024.89												
36 Change in Receivables/Payables (2) (17,249.51) 574.29 2,995.06 37 Interfund Loans (1,157,973.84) (55,000.00) 38 Cash Balance - End of Year \$660,331.17 \$ (2,635.98) \$687,257.87 \$304,238.93 \$396,455.90 \$57.20 \$13.64 \$518,871.23 (\$16,593.27) \$18.871.23		Total Fund Balance - End of Year	\$677 580 68	\$ 1 154 763 57	\$739 262 81	\$304 238 93	396 455 90	\$557.20	(\$1 209 011 25)	\$518 871 2 3	(\$71 593 27)	\$182,425.23
37 Interfund Loans (1,157,973.84) (55,000.00) 1,209,024.89 55,000.00 38 Cash Balance - End of Year \$660,331.17 \$ (2,635.98) \$687,257.87 \$304,238.93 \$396,455.90 \$557.20 \$13.64 \$518,871.23 (\$16,593.27) \$18.871.23					,, .	ψ50-7,250.95	550,455.30	ψ331.20	(₩1,203,011.23)	ψο 10,01 1.23	(ψ11,090.21)	(155.46)
			(**,=*****)		,				1,209,024.89		55,000.00	(100110)
		Cash Balance - End of Year	\$660,331.17	\$ (2,635.98)	\$687,257.87	\$304,238.93	\$396,455.90	\$557.20	\$13.64	\$518,871.23	(\$16,593.27)	\$182,269.77
		(1) Fees listed are per acre for one Residential Acre Equivalent (RAE). Each land use							270			
presents a different demand for services that are reflected in RAE adjustment factors per LMC 15.64.070. RTIF fee listed is for one residential single family dwelling unit equivalent.		presents a different demand for services that are reflected in RAE adjustment factors per LMC 15.64. RTIF fee listed is for one residential single family dwelling unit equivalent.						170.				
			Wastewater fees listed are per dwelling unit equivalent.									
44 vasiewater rees ilsted are per dweiling drift equivalent			vvasiewaiei ie	co noteu are per u	woming unit equiv	uiciit						
45 (2) Difference between investments and accounts/retainages payable			(2) Difference bet	ween investments	and accounts/ret	ainages payable						

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Cell: B30

Comment: Wastwater COP Debt Service - Future Users Portion.

Cell: E30

Comment: Transfer of funds from IMF Streets fund to street fund (320) for street facilities constructed before 1991 with capacity to serve new development.

Cell: G30

Comment: Transfer to General Fund for repayment of debt service on the Public Safety Building.

Cell: C37

Comment: Loan to Fire IMF for Fire Station #4 project (\$1,209,024.89) and a loan from Water Capital for Well 27 (\$51,051.05).

Cell: D37

Comment: Loan to General City Facilities IMF for the IMF update

Cell: H37

Comment: Loan from Water IMF for Fire Station #4 project.

Cell: J37

Comment: Loan from Storm IMF for the IMF update

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EXHIBIT B IMPACT MITIGATION FEE PROGRAM SUMMARY OF PUBLIC IMPROVEMENT PROJECT EXPENDITURES FY 2011/12

account No.	Description	Wastewater 173	Water 182	Storm Drain 175	Streets 332	RTIF 338	Police 1215	Fire 1216	Parks & Rec 1217	General Facilities 1218	Art in Public P
173034 Impact Fee U	•	12,647.75			-						<u> </u>
173005 G-Basin Pum	p Station	(4,744.46)									
182034 Impact Fee 182463 Well #27	Update		9,340.71 20,632.96								
175034 Impact Fee 175061 G-Basin Sto 175040 Debenedetti	rm Pump Station			69,424.90 1,467,327.91 28,582.75							
332034 Impace Fee 332008 Harney Lane					61,335.00 19,644.86						
338502 Harney Lane	e Interim Improvements					195,780.49					
1214014 Project Plaq	ues										1,364.80
1215034 Impact Fee	Update						23,782.04				
1216034 Impact Fee	Update							20,475.00			
1217443 Roget Park 1217743 Impact Fee 1217040 Debenedetti									19,902.98 64,642.04 50,016.44		
1218033 IMF Update 1218034 Impact Fee 1218050 General Pla	Update	l								121.75 61,335.00 11,649.58	
	Total	7,903.29	29,973.67	1,565,335.56	80,979.86	195,780.49	23,782.04	20,475.00	134,561.46	73,106.33	1,364.80